

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE:	*	CASE NO. 07-03232-ESL
	*	
RAMON A. COLON GUZMAN	*	CHAPTER 13
ELSA D. ALCANTARA GARCIA	*	
DBA PCS COMMUNICATIONS	*	
	*	
Debtor(s).	*	
	*	

REPLY TO MOTION TO DISMISS

TO THE HONORABLE COURT

NOW COME(S), debtor(s), through his(their) undersigned attorney and respectfully state(s) as follows:

1. Creditor IRS filed an amended Proof of Claim on August 28, 2007 claiming alleged failure to file Federal Tax Returns for the years 2002-2003-2004. However herein attached is proof from State Treasury Department why filing Federal Tax Return was not required for those years.

2. Therefore, debtor will be objecting Claim 3-3 accordingly providing necessary proof why debtor does not own IRS the amount claimed.

In San Juan, Puerto Rico, on November 2, 2007.

**"AFTER NOTICE AND HEARING" LOCAL RULE 9013, LBR
TAKE NOTICE THAT UNLESS YOU OPPOSE THIS OBJECTION TO CLAIM 3-3, AND FILE A RESPONSE TO THIS OBJECTION TO CLAIM 3-3 WITHIN THE (10) DAYS AFTER SERVICE AS EVIDENCED BY THE CERTIFICATION, AND AN ADDITIONAL THREE (3) DAYS OF NOTICE IF YOU WERE SERVED BY MAIL, THIS OBJECTION TO CLAIM 3-3 WILL BE CONSIDERED AND DECIDED WITHOUT THE ACTUAL HEARING.**

WHEREFORE, debtor(s) through his(their) undersigned attorney respectfully request(s) that for the above stated reasons this Honorable Court find Motion to Dismiss by creditor IRS unfounded and consequently disallow Claim 3-3 and order the penalty amount to be reduced accordingly as requested.

CERTIFICATE OF SERVICE

I hereby certify that on this day, I electronically filed the foregoing with the Clerk of the Court uploading the same using the CM/ECF System which will send notification of such filing to the following: José Ramón Carrión Morales, Esq., Chapter 13 Trustee; Rosa E. Rodríguez Vélez, Esq., Monsita Lecaroz Arribas, US Trustees

Office;and to all parties appearing in the master address list and herein attached, and by United States first class mail postage prepaid to Internal Revenue Service, Mercantil Plaza Building, 2 Ponce De Leon Avenue, Room 1014, Stop 27 ½, San Juan, Puerto Rico, 00918-1693.

s/Loydianne Torres Berrios, Esq.

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